STATEMENT OF PURPOSE

RS21146

The purpose of this Legislation is to exempt beverages including, but not limited to, wine and beer, from the payment of use tax if given as a free tasting to a potential customer. The collection of use taxes from free samples of beverages given to potential customers under current statute is difficult to administrate and onerous on business owners who may be asked to go back years into records to pay a use tax on free samples. It is also believed that the costs of administration outweigh the potential revenues.

FISCAL NOTE

There will be a deminimus impact to the General Fund.

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